



Rep. Michael J. Zalewski

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09700SB3314ham001

LRB097 19252 HLH 69348 a

1 AMENDMENT TO SENATE BILL 3314

2 AMENDMENT NO. _____. Amend Senate Bill 3314 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-190 and 18-205 as follows:

6 (35 ILCS 200/18-190)

7 Sec. 18-190. Direct referendum; new rate or increased
8 limiting rate.

9 (a) If a new rate is authorized by statute to be imposed
10 without referendum or is subject to a backdoor referendum, as
11 defined in Section 28-2 of the Election Code, the governing
12 body of the affected taxing district before levying the new
13 rate shall submit the new rate to direct referendum under the
14 provisions of this Section and of Article 28 of the Election
15 Code. Notwithstanding the provisions, requirements, or
16 limitations of any other law, any tax levied for the 2005 levy

1 year and all subsequent levy years by any taxing district
2 subject to this Law may be extended at a rate exceeding the
3 rate established for that tax by referendum or statute,
4 provided that the rate does not exceed the statutory ceiling
5 above which the tax is not authorized to be further increased
6 either by referendum or in any other manner. Notwithstanding
7 the provisions, requirements, or limitations of any other law,
8 all taxing districts subject to this Law shall follow the
9 provisions of this Section whenever seeking referenda approval
10 after March 21, 2006 to (i) levy a new tax rate authorized by
11 statute or (ii) increase the limiting rate applicable to the
12 taxing district. All taxing districts subject to this Law are
13 authorized to seek referendum approval of each proposition
14 described and set forth in this Section.

15 The proposition seeking to obtain referendum approval to
16 levy a new tax rate as authorized in clause (i) shall be in
17 substantially the following form:

18 Shall ... (insert legal name, number, if any, and
19 county or counties of taxing district and geographic or
20 other common name by which a school or community college
21 district is known and referred to), Illinois, be authorized
22 to levy a new tax for ... purposes and have an additional
23 tax of ...% of the equalized assessed value of the taxable
24 property therein extended for such purposes?

25 The votes must be recorded as "Yes" or "No".

26 The proposition seeking to obtain referendum approval to

1 increase the limiting rate as authorized in clause (ii) shall
2 be in substantially the following form:

3 Shall the limiting rate under the Property Tax
4 Extension Limitation Law for ... (insert legal name,
5 number, if any, and county or counties of taxing district
6 and geographic or other common name by which a school or
7 community college district is known and referred to),
8 Illinois, be increased by an additional amount equal to
9 ...% above the limiting rate for the purpose of...(insert
10 purpose) for levy year ... (insert the most recent levy
11 year for which the limiting rate of the taxing district is
12 known at the time the submission of the proposition is
13 initiated by the taxing district) and be equal to ...% of
14 the equalized assessed value of the taxable property
15 therein for levy year(s) (insert each levy year for which
16 the increase will be applicable, which years must be
17 consecutive and may not exceed 4)?

18 The votes must be recorded as "Yes" or "No".

19 The ballot for any proposition submitted pursuant to this
20 Section shall have printed thereon, but not as a part of the
21 proposition submitted, only the following supplemental
22 information (which shall be supplied to the election authority
23 by the taxing district) in substantially the following form:

24 (1) The approximate amount of taxes extendable at the
25 most recently extended limiting rate is \$..., and the
26 approximate amount of taxes extendable if the proposition

1 is approved is \$....

2 (2) For the ... (insert the first levy year for which
3 the new rate or increased limiting rate will be applicable)
4 levy year the approximate amount of the additional tax
5 extendable against property containing a single family
6 residence and having a fair market value at the time of the
7 referendum of \$100,000 is estimated to be \$....

8 (3) Based upon an average annual percentage increase
9 (or decrease) in the market value of such property of %...
10 (insert percentage equal to the average annual percentage
11 increase or decrease for the prior 3 levy years, at the
12 time the submission of the proposition is initiated by the
13 taxing district, in the amount of (A) the equalized
14 assessed value of the taxable property in the taxing
15 district less (B) the new property included in the
16 equalized assessed value), the approximate amount of the
17 additional tax extendable against such property for the ...
18 levy year is estimated to be \$... and for the ... levy year
19 is estimated to be \$

20 (4) If the proposition is approved, the aggregate
21 extension for ... (insert each levy year for which the
22 increase will apply) will be determined by the limiting
23 rate set forth in the proposition, rather than the
24 otherwise applicable limiting rate calculated under the
25 provisions of the Property Tax Extension Limitation Law
26 (commonly known as the Property Tax Cap Law).

1 The approximate amount of taxes extendable shown in paragraph
2 (1) shall be computed upon the last known equalized assessed
3 value of taxable property in the taxing district (at the time
4 the submission of the proposition is initiated by the taxing
5 district). Paragraph (3) shall be included only if the
6 increased limiting rate will be applicable for more than one
7 levy year and shall list each levy year for which the increased
8 limiting rate will be applicable. The additional tax shown for
9 each levy year shall be the approximate dollar amount of the
10 increase over the amount of the most recently completed
11 extension at the time the submission of the proposition is
12 initiated by the taxing district. The approximate amount of the
13 additional taxes extendable shown in paragraphs (2) and (3)
14 shall be calculated by multiplying \$100,000 (the fair market
15 value of the property without regard to any property tax
16 exemptions) by (i) the percentage level of assessment
17 prescribed for that property by statute, or by ordinance of the
18 county board in counties that classify property for purposes of
19 taxation in accordance with Section 4 of Article IX of the
20 Illinois Constitution; (ii) the most recent final equalization
21 factor certified to the county clerk by the Department of
22 Revenue at the time the taxing district initiates the
23 submission of the proposition to the electors; and (iii) either
24 the new rate or the amount by which the limiting rate is to be
25 increased. This amendatory Act of the 97th General Assembly is
26 intended to clarify the existing requirements of this Section,

1 and shall not be construed to validate any prior non-compliant
2 referendum language. ~~(i) without regard to any property tax~~
3 ~~exemptions and (ii) based upon the percentage level of~~
4 ~~assessment prescribed for such property by statute or by~~
5 ~~ordinance of the county board in counties which classify~~
6 ~~property for purposes of taxation in accordance with Section 4~~
7 ~~of Article IX of the Constitution.~~ Paragraph (4) shall be
8 included if the proposition concerns a limiting rate increase
9 but shall not be included if the proposition concerns a new
10 rate. Any notice required to be published in connection with
11 the submission of the proposition shall also contain this
12 supplemental information and shall not contain any other
13 supplemental information regarding the proposition. Any error,
14 miscalculation, or inaccuracy in computing any amount set forth
15 on the ballot and in the notice that is not deliberate shall
16 not invalidate or affect the validity of any proposition
17 approved. Notice of the referendum shall be published and
18 posted as otherwise required by law, and the submission of the
19 proposition shall be initiated as provided by law.

20 If a majority of all ballots cast on the proposition are in
21 favor of the proposition, the following provisions shall be
22 applicable to the extension of taxes for the taxing district:

23 (A) a new tax rate shall be first effective for the
24 levy year in which the new rate is approved;

25 (B) if the proposition provides for a new tax rate, the
26 taxing district is authorized to levy a tax after the

1 canvass of the results of the referendum by the election
2 authority for the purposes for which the tax is authorized;

3 (C) a limiting rate increase shall be first effective
4 for the levy year in which the limiting rate increase is
5 approved, provided that the taxing district may elect to
6 have a limiting rate increase be effective for the levy
7 year prior to the levy year in which the limiting rate
8 increase is approved unless the extension of taxes for the
9 prior levy year occurs 30 days or less after the canvass of
10 the results of the referendum by the election authority in
11 any county in which the taxing district is located;

12 (D) in order for the limiting rate increase to be first
13 effective for the levy year prior to the levy year of the
14 referendum, the taxing district must certify its election
15 to have the limiting rate increase be effective for the
16 prior levy year to the clerk of each county in which the
17 taxing district is located not more than 2 days after the
18 date the results of the referendum are canvassed by the
19 election authority; and

20 (E) if the proposition provides for a limiting rate
21 increase, the increase may be effective regardless of
22 whether the proposition is approved before or after the
23 taxing district adopts or files its levy for any levy year.

24 Rates required to extend taxes on levies subject to a
25 backdoor referendum in each year there is a levy are not new
26 rates or rate increases under this Section if a levy has been

1 made for the fund in one or more of the preceding 3 levy years.
2 Changes made by this amendatory Act of 1997 to this Section in
3 reference to rates required to extend taxes on levies subject
4 to a backdoor referendum in each year there is a levy are
5 declarative of existing law and not a new enactment.

6 (b) Whenever other applicable law authorizes a taxing
7 district subject to the limitation with respect to its
8 aggregate extension provided for in this Law to issue bonds or
9 other obligations either without referendum or subject to
10 backdoor referendum, the taxing district may elect for each
11 separate bond issuance to submit the question of the issuance
12 of the bonds or obligations directly to the voters of the
13 taxing district, and if the referendum passes the taxing
14 district is not required to comply with any backdoor referendum
15 procedures or requirements set forth in the other applicable
16 law. The direct referendum shall be initiated by ordinance or
17 resolution of the governing body of the taxing district, and
18 the question shall be certified to the proper election
19 authorities in accordance with the provisions of the Election
20 Code.

21 (Source: P.A. 96-764, eff. 8-25-09.)

22 (35 ILCS 200/18-205)

23 Sec. 18-205. Referendum to increase the extension
24 limitation. A taxing district is limited to an extension
25 limitation of 5% or the percentage increase in the Consumer

1 Price Index during the 12-month calendar year preceding the
2 levy year, whichever is less. A taxing district may increase
3 its extension limitation for one or more levy years if that
4 taxing district holds a referendum before the levy date for the
5 first levy year at which a majority of voters voting on the
6 issue approves adoption of a higher extension limitation.
7 Referenda shall be conducted at a regularly scheduled election
8 in accordance with the Election Code. The question shall be
9 presented in substantially the following manner for all
10 elections held after March 21, 2006:

11 Shall the extension limitation under the Property Tax
12 Extension Limitation Law for (insert the legal name,
13 number, if any, and county or counties of the taxing
14 district and geographic or other common name by which a
15 school or community college district is known and referred
16 to), Illinois, be increased from the lesser of 5% or the
17 percentage increase in the Consumer Price Index over the
18 prior levy year to (insert the percentage of the proposed
19 increase)% per year for (insert each levy year for which
20 the increased extension limitation will apply)?

21 The votes must be recorded as "Yes" or "No".

22 If a majority of voters voting on the issue approves the
23 adoption of the increase, the increase shall be applicable for
24 each levy year specified.

25 The ballot for any question submitted pursuant to this
26 Section shall have printed thereon, but not as a part of the

1 question submitted, only the following supplemental
2 information (which shall be supplied to the election authority
3 by the taxing district) in substantially the following form:

4 (1) For the (insert the first levy year for which the
5 increased extension limitation will be applicable) levy
6 year the approximate amount of the additional tax
7 extendable against property containing a single family
8 residence and having a fair market value at the time of the
9 referendum of \$100,000 is estimated to be \$....

10 (2) Based upon an average annual percentage increase
11 (or decrease) in the market value of such property of ...%
12 (insert percentage equal to the average annual percentage
13 increase or decrease for the prior 3 levy years, at the
14 time the submission of the question is initiated by the
15 taxing district, in the amount of (A) the equalized
16 assessed value of the taxable property in the taxing
17 district less (B) the new property included in the
18 equalized assessed value), the approximate amount of the
19 additional tax extendable against such property for the ...
20 levy year is estimated to be \$... and for the ... levy year
21 is estimated to be \$....

22 Paragraph (2) shall be included only if the increased
23 extension limitation will be applicable for more than one year
24 and shall list each levy year for which the increased extension
25 limitation will be applicable. The additional tax shown for
26 each levy year shall be the approximate dollar amount of the

1 increase over the amount of the most recently completed
2 extension at the time the submission of the question is
3 initiated by the taxing district. The approximate amount of the
4 additional tax extendable shown in paragraphs (1) and (2) shall
5 be calculated by multiplying \$100,000 (the fair market value of
6 the property without regard to any property tax exemptions) by
7 (i) the percentage level of assessment prescribed for that
8 property by statute, or by ordinance of the county board in
9 counties that classify property for purposes of taxation in
10 accordance with Section 4 of Article IX of the Illinois
11 Constitution; (ii) the most recent final equalization factor
12 certified to the county clerk by the Department of Revenue at
13 the time the taxing district initiates the submission of the
14 proposition to the electors; (iii) the last known aggregate
15 extension base of the taxing district at the time the
16 submission of the question is initiated by the taxing district;
17 and (iv) the difference between the percentage increase
18 proposed in the question and the lesser of 5% or the percentage
19 increase in the Consumer Price Index for the prior levy year
20 (or an estimate of the percentage increase for the prior levy
21 year if the increase is unavailable at the time the submission
22 of the question is initiated by the taxing district); and
23 dividing the result by the last known equalized assessed value
24 of the taxing district at the time the submission of the
25 question is initiated by the taxing district. This amendatory
26 Act of the 97th General Assembly is intended to clarify the

1 existing requirements of this Section, and shall not be
2 construed to validate any prior non-compliant referendum
3 language. ~~using (A) the lesser of 5% or the percentage increase~~
4 ~~in the Consumer Price Index for the prior levy year (or an~~
5 ~~estimate of the percentage increase for the prior levy year if~~
6 ~~the increase is unavailable at the time the submission of the~~
7 ~~question is initiated by the taxing district), (B) the~~
8 ~~percentage increase proposed in the question, and (C) the last~~
9 ~~known equalized assessed value and aggregate extension base of~~
10 ~~the taxing district at the time the submission of the question~~
11 ~~is initiated by the taxing district. The approximate amount of~~
12 ~~the tax extendable shall be calculated (i) without regard to~~
13 ~~any property tax exemptions and (ii) based upon the percentage~~
14 ~~level of assessment prescribed for such property by statute or~~
15 ~~by ordinance of the county board in counties which classify~~
16 ~~property for purposes of taxation in accordance with Section 4~~
17 ~~of Article IX of the Constitution.~~ Any notice required to be
18 published in connection with the submission of the question
19 shall also contain this supplemental information and shall not
20 contain any other supplemental information. Any error,
21 miscalculation, or inaccuracy in computing any amount set forth
22 on the ballot or in the notice that is not deliberate shall not
23 invalidate or affect the validity of any proposition approved.
24 Notice of the referendum shall be published and posted as
25 otherwise required by law, and the submission of the question
26 shall be initiated as provided by law.

1 (Source: P.A. 94-976, eff. 6-30-06.)

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.".